

February 22, 2002

To: Commissioner of Patents and Trademarks

Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572

20 McIntosh Drive

Poughkeepsie, N.Y. 12603

Subject:

Serial No. 10/037,577 01/04/02

Chia-Ta Hsieh

A SPLIT-GATE FLASH WITH SOURCE/ DRAIN MULTI-SHARING

Grp. Art Unit: 2811

ASSOCIATE POWER OF ATTORNEY

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Thereby appoint Sevgin Oktay, registration number His telephone 47,832, as my associate attorney in this case. number is (845) 485-2184.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record

Stephen Backernan